

# FORM NRI-A



PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

**PNGIRC - Your Partner in Nation Building**

PLACE SIGTAS  
BAR CODE HERE  
25.4mm x 50.8mm

Taxpayer Identification Number (TIN):

Non-Resident Insurers

INCOME TAX ACT 1959 AS AMENDED

Effective date: 1-Jan-19

## NON-RESIDENT INSURERS RECONCILIATION STATEMENT

### NAME AND ADDRESS OF TAXPAYER (AGENT FOR NON-RESIDENT INSURER(S))

NAME OF TAXPAYER:					
CONTACT / REPRESENTATIVE:					
PHONE No:					
E-MAIL ADDRESS:					
MAILING ADDRESS	SECTION No:			LOT No:	
	STREET / SUBURB / DISTRICT:				
	P.O. BOX:				
	COUNTRY:			PROVINCE:	
	CITY / POST OFFICE:				
	CARE OF (C/-):				

### DEDUCTION PERIOD

DEDUCTION PERIOD FROM 1 JANUARY TO 31 DECEMBER YEAR \_\_\_\_\_

### NON-RESIDENT INSURERS WITHHOLDING TAX REMITTANCES

SHOW BELOW REMITTANCES PAID TO THE I.R.C. DURING THE YEAR

DEDUCTION MONTH	AMOUNT PAID	DEDUCTION MONTH	AMOUNT PAID
JANUARY	<sup>10</sup> K	JULY	<sup>70</sup> K
FEBRUARY	<sup>20</sup> K	AUGUST	<sup>80</sup> K
MARCH	<sup>30</sup> K	SEPTEMBER	<sup>90</sup> K
APRIL	<sup>40</sup> K	OCTOBER	<sup>100</sup> K
MAY	<sup>50</sup> K	NOVEMBER	<sup>110</sup> K
JUNE	<sup>60</sup> K	DECEMBER	<sup>120</sup> K
		<b>TOTAL (1)</b>	<sup>130</sup> K

SHOW BELOW THE TOTAL AMOUNT OF TAX DEDUCTIONS SHOWN ON THE SCHEDULE ATTACHED FOR THE YEAR

		<b>TOTAL (2)</b>	<sup>140</sup> K
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NOTE: IF THE TWO TOTALS DO NOT AGREE YOU MUST FURNISH AN EXPLANATION IN WRITING DETAILING THE REASON FOR THE DISCREPANCY

CONTINUE ON PAGE 2 TO LIST THE REQUIRED INFORMATION FOR PERSONS / BUSINESSES TO WHOM THE TAX ON NON-RESIDENT INSURER PREMIUMS IS BEEN DECLARED BY YOU FOR THE ABOVE PERIOD.

**DETAILS OF NON-INSURER PREMIUMS AND WITHHOLDING TAX DEDUCTIONS**

PLEASE PROVIDE A FULL LIST OF NAMES AND ADDRESSES OF PERSONS/ BUSINESSES TO WHOM THE TAX ON A NON-RESIDENT INSURER PREMIUMS IS BEEN DECLARED BY YOU FOR THE ABOVE PERIOD

NAME AND ADDRESS OF NON-RESIDENT INSURER		INSURANCE COMPANY/ UNDERWRITER	GROSS PREMIUMS	TAXABLE PREMIUMS (10% OF GROSS)	TAX RATE	NON-RESIDENT WITHHOLDING TAX PAID
1		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
2		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
3		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
4		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
5		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
6		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
7		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
8		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
9		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
10		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	
11		LLOYDS			30%	
		SINGAPORE/UK/ MALAYSIA			30%	
		OTHERS			48%	

**TOTALS (Note 2)**

**K**

**K**

**K**

**Note 1:** Enter the applicable tax rate for the Non-Resident Insurer based on their country of residence. For Residents of the United Kingdom, Malaysia, Singapore and Lloyds Underwriters the applicable rate is 30%. Residents of other countries the rate is 48%.

**Note 2:** These total Tax Paid should match the amount shown in Total(2), Line 140 on page 1.

If additional lines are required, provide the data on a separate sheet and attach it to this form. The totals for each column, for the form and the attached sheet, should be entered in the total fields.

**SIGNATURE OF PUBLIC OFFICER (OR DELEGATED AUTHORISED PERSON)**

I declare that the information that I have provided is true and correct in every detail and discloses a full and complete statement of the facts. I understand that the law imposes heavy penalties for false and misleading statements.

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

**NOTICE**

A remittance accompanied by this form and signed by or on behalf of the person, partnership, company or Public Authority making the deduction should be forwarded to: Commission General, Internal Revenue Commission, P.O. Box 777, Port Moresby.

**INFORMATION FOR PERSONS MAKING NON-RESIDENT INSURERS WITHHOLDING TAX DEDUCTIONS**

Section 204(1) - Taxable Income of Non-Resident Insurer.

The insurer shall be deemed to have derived in any year, in respect of the premiums paid or payable in that year under those contracts, a taxable income equal to 10 per centum of the total amount of those premiums.

Section 205(1) - LIABILITY OF AGENTS OF INSURER.

The insured person and any person in Papua New Guinea acting on behalf of the insurer shall be deemed to be the agents of the insurer, and are jointly and severally liable as such for the purposes of this Act

